

March 29, 2001

**H 930. SAMPSON/CLINTON ROOM TAXES. TO AUTHORIZE SAMPSON COUNTY AND THE CITY OF CLINTON TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.**

Authorizes Sampson County Board of Commissioners to levy a room occupancy tax of up to 3% of gross receipts from rental of accommodations as specified in act and to create a county Tourism Development Authority. Requires county to remit net proceeds of tax to Sampson Tourism Development Authority. Authority must use at least two-thirds of proceeds to promote travel and tourism in Sampson County and the remainder for tourism-related expenditures. Provides authorization for Clinton City Council to levy this tax and to create city Tourism Development Authority, which must use proceeds of tax as described above. Amends GS 153A-155 (room occupancy taxes) to apply to Sampson County, and amends GS 160A-215 to apply to City of Clinton.

**Intro. by Bell.**

Ref. to Finance	SAMPSON
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